

Finance Committee Regular Meeting
Minutes of the December 10, 2013

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 7:30 a.m. on Tuesday December 10, 2013 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Borchardt, Schaefer, Adelmeyer and Gohr.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Sheriff Ninmann, Ruth Otto, Lifke and Ehler's Investment Partners' representative Ken Herdeman.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Schaefer and 2nd by Borchardt to allow the chair to deviate from the agenda at his discretion. Motion Carried.

Motion by Schaefer and 2nd by Borchardt to approve November 5, 2013 regular committee meeting minutes as presented. Motion Carried.

Ken Herdeman, Ehler's Investment Partner's representative appeared before committee members to report on 2013's investment returns. Herdeman reported Dodge County earned \$69,871 (net investment fees) with Ehler's Investment Partners opposed to a projected \$10,609 if invested in the Local Government Pool (LGIP). Herdeman provided two reports showing different classifications of county investments and investment returns for year ended November 30, 2013. According to Herdeman, the county investments are structured well to take advantage of increased interest rates when they become available. Ehler's Investment Partners continues to work with the Treasurer's office to ensure an adequate cash flow.

The County Treasurer provided committee members copies of October 2013's report of working cash account and November 2013's county investment holdings for review.

Jim Mielke, Administrator and Patti Hilker, Treasurer presented a proposed policy change regarding Unpaid Special Assessments and Unpaid Special Charges. In the past, the county has made taxing jurisdictions whole when tax settlements were determined. The county would pay jurisdictions for any unpaid assessments or special charges and retained the payments and associated interest and penalties when paid. Currently, there is an undeveloped parcel being considered by the Taxation Committee as a future In Rem tax foreclosure in the Town of Rubicon. Between 2010 and 2012, a total of \$132,032 in Special Charges has been paid to the sanitary district to make them whole. Actual taxes for this same period were \$2,007. Special Charges for 2013 will be \$41,821 and interest and penalties through November 2013 total \$45,005. Hilker is concerned that based on the assessed value of the land, it may not sell for an amount that would cover the Special Charges if they continue to accumulate. Executive Committee recommended the Finance Committee change the current policy of settling in full to certain taxing jurisdictions. There was consensus of the Finance Committee to support a resolution to change the settlement in full policy. A joint Executive and Finance Committee Resolution will be presented at the January 21, 2014 County Board meeting.

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Ruth Otto, Information Technology (IT) Director appeared to present information on the Exchange Server. According to Otto, the email exchange server was scheduled to be replaced in the 2014 Budget, however due to several crashes and increased potential of losing all email, it was decided to replace the server in 2013 and remove it from the 2014 Budget. Total cost for exchange server and consulting cost was \$43,200. Motion by Gohr and 2nd by Schaefer to approve a Contingent Appropriation transfer of \$43,200 to BU 1811 – Network Infrastructure to cover costs of Exchange Server and associated consulting fees. Motion Carried.

Mielke presented Resolution No. 13-39 Change of Property Insurance Services to Alliant Insurance Services, Inc. According to Mielke, Alliant Insurance Services would provide better cover for property, vehicle, boiler and machinery and equipment. The premium would be \$21,000 less, however the deductible for vehicles would go from \$2,500 to \$5,000. Discussion followed regarding establishment of a non-lapsing account to cover increased deductibles for all county vehicles if the resolution passes County Board. The Fiscal Note set forth in Resolution No. 13-39 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of (\$21,000) on the adopted 2014 Budget. Motion by Borchardt and 2nd by Schaefer to approve the Fiscal Note as presented and to authorize and direct the Chairman of the Finance Committee to sign the Fiscal Note and to send Resolution No. 13-39 to the County Clerk. Motion Carried

Motion by Borchardt and 2nd by Adelmeyer to approve the \$1,162.24 countertop purchase from Modern Marble Mfg. Inc. for C Pod from Business Unit (BU) 1326 – Jail Improvement Fund and authorize payment when vouchers received. Motion Carried.

Kolp presented the Capital Improvement Type Projects Report. According to Kolp, this report was requested by the Executive Committee in prior years to determine capital improvement project statuses throughout the county.

Resolution No. 13-40 Fifth Amendment to County Administrator Employment Agreement. The Fiscal Note set forth in Resolution No. 13-40 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on the adopted 2014 Budget. Motion by Schaefer and 2nd by Adelmeyer to approve the Fiscal Note as presented and to authorize and direct the Chairman of the Finance Committee to sign the Fiscal Note and to send Resolution No. 13-40 to the County Clerk. Motion Carried 4 – 1. Gohr opposed.

Resolution No. 13-41 Purchase Highway Trucks. The Fiscal Note set forth in Resolution No. 13-41 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on the adopted 2014 Budget. Motion by Borchardt and 2nd by Schaefer to approve the Fiscal Note as presented and to authorize and direct the Chairman of the Finance Committee to sign the Fiscal Note and to send Resolution No. 13-41 to the County Clerk. Motion Carried.

Julie Kolp, Finance Director presented a memorandum requesting approval to attend the Government Finance Officers Association (GFOA) Annual Conference in Minneapolis, MN.

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The conference dates are May 18 – 21, 2014. Kolp updated committee members on the purpose of the GFOA and the value of attending these conferences. The Minneapolis conference offers a wide variety of accounting and finance seminars and it's a valuable networking opportunity for accounting and finance professionals. Kolp added that conference proximity is ideal in reference to prior and anticipated locations. Motion by Schaefer and 2nd by Borchardt to approve and forward to the Executive Committee for consideration the attendance of the Finance Director and Assistant Finance Director at the annual GFOA conference in Minneapolis, MN. Motion Carried.

Ken Kamps presented a memorandum requesting reallocation of 2013 and 2014 budgeted wages and benefits for employee, Mary Rosecky. Due to changes in the public health area and reviewing 2013 reported time, it's been realized Rosecky's actual time spent in BU 4047 – Women, Infants and Children is 10% instead of budgeted 34.5%. Kamps requested reallocating 24.5% of Rosecky's budgeted wages and benefits from BU 4047 to BU 4043 – Maternal Child. Motion by Borchardt and 2nd by Adelmeyer to approve reallocation of 24.5% of 2013 and 2014 budgeted wages for employee, Mary Rosecky from BU 4047 to BU 4043. Motion Carried.

Bill Ehlenbeck, Land Resources and Parks presented a memorandum from the Planning, Development and Parks Committee requesting reallocation of 2013 Snowmobile Trail Supplemental funds. These are supplemental funds for the 2012-2013 snowmobile trail season to cover unreimbursed expenses incurred by snowmobile clubs for grooming and maintenance work. Motion by Gohr and 2nd by Schaefer to accept and allocate \$38,661.64 of 2013 Snowmobile Trail Supplemental Funds to BU 7861 – Snowmobile Trail Maintenance. Motion Carried.

The monthly report on county sales tax remittance was reviewed. November 2013's remittance for September was \$458,782 compared to \$502,994 from the same period in 2012. The fiscal year remittance to date is \$4,939,961 compared to \$4,688,595 the same time period in 2012.

Chairman Frohling shared with committee members the launching of a Strategic Planning model at Town and Country Bank in Watertown. The organization is currently undergoing a perception survey. According to Frohling, this information will be used to set benchmarks and strategic plan development. He will provide updated information as the process progresses.

Motion by Gohr and 2nd by Schaefer to request a 3 year extension proposal for continuation of auditing services from Johnson and Block. Motion Carried.

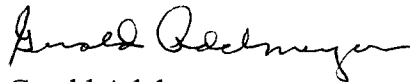
Mielke provided a memorandum regarding purchase cards for the county. According to Kolp, purchase cards are credit cards through a bank program that allows the county to earn rebates on purchases. Information on the program was obtained from Chase Bank. A meeting with US Bank will take place this week. In addition to earning rebates, other advantages of purchase cards are online real time authorization and entering of billing information by department heads. Finance Committee members were in support of the purchase card concept.

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Kolp provided a Year End Review document she will present to departments heads. Mielke requested a proposed change in wording for the section regarding Financial Committee requests. In the past, departments requested action from their jurisdictional committees before sending requests to the Finance Committee. Depending on department committee meeting dates, this has delayed presentation to the Finance Committee. The Finance Committee suggested changing the wording to "action is not required by jurisdictional committees prior to submission to the Finance Committee but awareness is recommended."

Next regular meeting is scheduled for Tuesday, January 14, 2014 at 7:30 a.m. in Room H & I - Auditorium on the 1st floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:40 a.m.



Gerald Adelmeyer,
Secretary